

**ABSTRACT**

**A COMPUTER APPARATUS FOR MONITORING  
AND UPDATING ACCOUNTANCY RECORDS**

5       A computer network is provided comprising a plurality of computers (1,2) and a server (4) connected via a communications network (3). Each of the plurality of computers (1,2) contains an accountancy system (5) for storing records indicative of mutual obligations between

10      companies. The plurality of computers (1,2) also each contain the invoice processing module (9) for monitoring the amendment of records within the accountancy system (5). Whenever an amendment is made to the records of the accountancy system (5) the invoice processing module (9)

15      causes a message to be generated that is sent via the communication network (3) and the server (4) to a selected one of the other computers of the plurality of computers (1,2) associated with a company to which the mutual obligation of the record relates. On receipt of

20      a message an invoice processing module (9) of that computer causes the accountancy system (5) within that computer to be updated to reflect the change of the mutual obligation.